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**MEMO ENDORSED**

February 9, 2011

**James Sandnes, Esq.**

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**Via PDF E-MAIL**

Hon. Richard J. Sullivan  
United States District Court  
Southern District of New York  
Daniel Patrick Moynihan  
United States Courthouse  
500 Pearl Street  
New York, NY 10007  
sullivanysdchambers@nysd.uscourts.gov

USDS SDNY  
DOCUMENT  
ELECTRONICALLY FILED  
DOC #:  
DATE FILED: 2/14/11

Re: *Federal Insurance Company v. The Estate of Irving Gould, et al.*  
Case No. 10-cv-01160-RJS (ECF)

Dear Judge Sullivan:

We are counsel for Third-Party Defendant Travelers Casualty and Surety Company ("Travelers") in the referenced action. On December 1, 2010, the Court entered a memo-endorsed order directing the parties in this matter to advise Your Honor whether they believe that a mediation, prior to the Court's ruling on the pending motions, will be productive.

The parties have conferred and disagree as to whether it would be productive to schedule mediation prior to the Court's rulings on the pending motions. The director and officer Defendants are prepared to mediate before the motions are decided, but Travelers and Plaintiff Federal Insurance Company do not believe that mediation at this point is likely to be fruitful. Obviously all of the parties are prepared to participate in good faith in any mediation that the Court may direct.

Pursuant to Your Honor's practice rules, please be advised that this is the third request for adjournment of the scheduling of mediation. An initial request for adjournment was made by the

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Defendants and was granted by Your Honor in the October 4, 2010 Order; a Second request was made on behalf of all of the parties and was granted by Your Honor on December 1, 2010.

Respectfully submitted,

James Sandnes

cc: All counsel

This request is granted. The parties shall schedule mediation after the pending motions are fully submitted and resolved.

4817-3243-5976, v. 1

SO ORDERED:

Dated:

2/10/11

RICHARD J. SULLIVAN  
U.S.D.J.